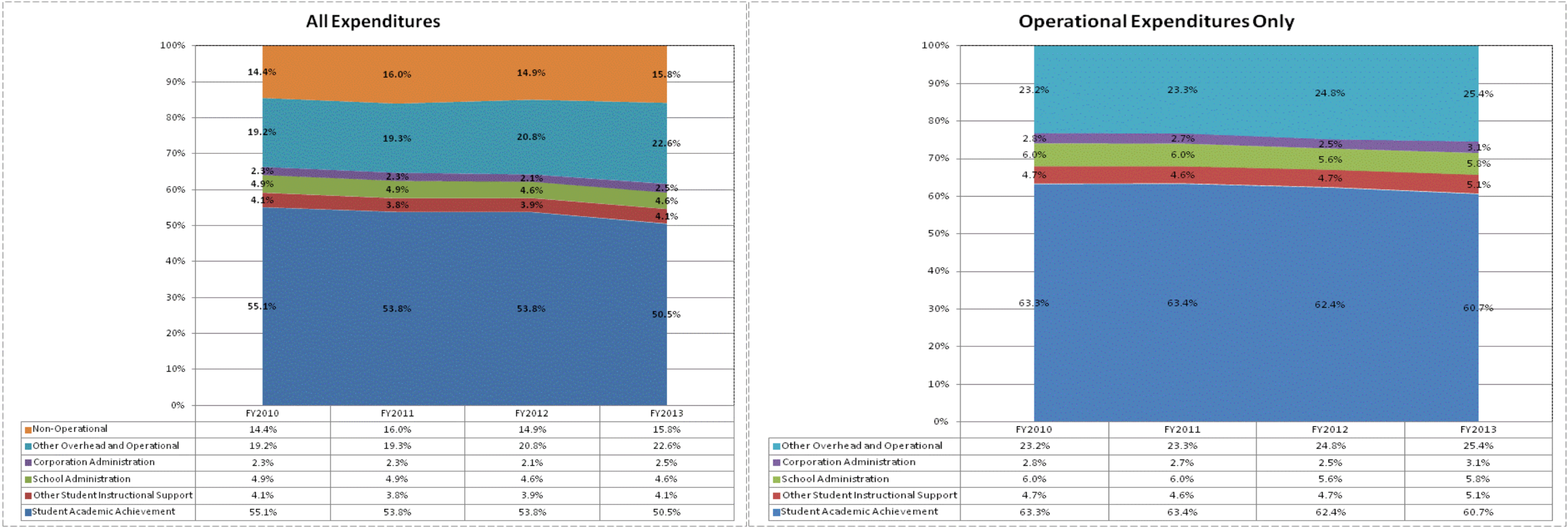


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jay School Corp (3945)

Jay School Corp (3945)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$22,324,686	54.6%	\$20,950,996	51.5%	\$21,680,126	53.8%	\$20,460,594	50.5%
Student Instructional Support	\$3,382,652	8.3%	\$3,278,740	8.1%	\$3,421,058	8.5%	\$3,526,118	8.7%
Overhead and Operational	\$8,386,105	20.5%	\$10,177,068	25.0%	\$9,226,661	22.9%	\$10,139,215	25.0%
Nonoperational	\$6,765,805	16.6%	\$6,246,652	15.4%	\$6,006,678	14.9%	\$6,394,685	15.8%
Grand Total	\$40,859,248		\$40,653,456		\$40,334,523		\$40,520,613	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	62.9%	59.6%	62.2%	59.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jay School Corp (3945)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$83,921	\$523,650	N/A	N/A	> 500%
11100 Regular Programs; Elementary	\$5,148,800	\$7,411,877	\$8,521,650	\$7,280,143	41%	-2%	-15%
11200 Regular Programs; Middle/Junior High	\$2,146,233	\$3,033,653	\$3,371,851	\$3,255,228	52%	7%	-3%
11300 Regular Programs; High School	\$2,523,103	\$3,629,951	\$3,947,313	\$3,955,353	57%	9%	0%
11350 Regular Programs; High School; Academic Honors Diploma	\$3,761	\$3,216	\$3,225	\$2,976	-21%	-7%	-8%
11410 Vocational Education; Agriculture A	\$20,256	\$941	\$597	\$2,454	-88%	161%	311%
11420 Vocational Education; Agriculture B	\$135,832	\$161,371	\$161,474	\$216,620	59%	34%	34%
11440 Vocational Education; Health Occupations	\$47,266	\$77,861	\$75,223	\$84,168	78%	8%	12%
11450 Vocational Education; Consumer and Homemaking	\$95,356	\$146,186	\$86,898	\$97,924	3%	-33%	13%
11470 Vocational Education; Business Education	\$57,081	\$86,354	\$1,900	\$1,900	-97%	-98%	0%
11490 Vocational Education; Industrial Education B	\$59,260	\$86,693	\$88,852	\$84,873	43%	-2%	-4%
11590 Other Vocational Education Programs	\$62,065	\$89,509	\$172,026	\$70,774	14%	-21%	-59%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$34,058	\$0	N/A	N/A	-100%
12110 Gifted And Talented; Gifted and Talented	\$40,724	\$98,925	\$130,002	\$110,240	171%	11%	-15%
12210 Mental Disabilities; Mild Mental Disabilities	\$251,217	\$341,533	\$474,456	\$804,277	220%	135%	70%
12220 Mental Disabilities; Moderate Mental Disabilities	\$95,333	\$142,785	\$132,209	\$297,284	212%	108%	125%
12230 Mental Disabilities; Severe Mental Disabilities	\$71,308	\$186,889	\$221,731	\$125,670	76%	-33%	-43%
12310 Physical Impairment; Orthopedic Impairment	\$43,325	\$19,376	\$4,124	\$0	-100%	-100%	-100%
12330 Physical Impairment; Visual Impairment	\$36,058	\$68,231	\$52,493	\$62,875	74%	-8%	20%
12340 Physical Impairment; Hearing Impairment	\$109,565	\$147,928	\$99,587	\$108,686	-1%	-27%	9%
12350 Physical Impairment; Homebound	\$39,977	\$37,660	\$36,413	\$59,491	49%	58%	63%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$250,928	\$389,060	\$236,508	\$223,468	-11%	-43%	-6%
12520 Culturally Different; Compensatory	\$4,898	\$33,641	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$720,252	\$1,258,552	\$993,147	\$835,399	16%	-34%	-16%
12710 Equal Opportunity At Risk	\$69,855	\$79,200	\$66,713	\$30,197	-57%	-62%	-55%
12810 Special Education Preschool	\$222,131	\$309,608	\$316,919	\$373,659	68%	21%	18%
12900 Other Special Programs	\$14,777	\$30,418	\$22,837	\$32,990	123%	8%	44%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$66,277	\$82,767	\$69,510	\$65,613	-1%	-21%	-6%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$460	\$266	\$5,805	\$18,190	> 500%	> 500%	213%
14100 Summer School Programs; Elementary	\$0	\$42,656	\$0	\$0	N/A	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$4,348	\$115,375	\$4,872	\$7,872	81%	-93%	62%
14300 Summer School Programs; High School	\$18,711	\$30,782	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$69,986	\$84,387	\$83,778	\$98,555	41%	17%	18%
16200 Preventive Remediation	\$17,213	\$20,334	\$22,666	\$23,365	36%	15%	3%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip:	\$46,865	\$32,295	\$37,263	\$34,863	-26%	8%	-6%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$169,772	\$140,413	\$181,526	\$110,491	-35%	-21%	-39%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$38,123	N/A	N/A	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$35,110	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$416,495	\$612,481	\$538,624	\$551,559	32%	-10%	2%
22230 Library/Media Services; Audiovisual	\$12,427	\$10,401	\$11,967	\$18,819	51%	81%	57%
22240 Library/Media Services; Educational Television	\$5,012	\$14,844	\$4,152	\$789	-84%	-95%	-81%
22250 Library/Media Services; Computer Assisted Instruction Services	\$64,626	\$1,093,071	\$303,076	\$350,105	442%	-68%	16%
22360 Instruction, Related Technology; Network Support	\$176,436	\$384,493	\$618,008	\$451,282	156%	17%	-27%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$6,289	\$7,984	N/A	N/A	27%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$248,153	\$415,008	\$456,463	\$42,684	-83%	-90%	-91%
26497 2007 Account Code - Teachers Retirement Fund	\$756,220	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$14,377,469	\$20,950,996	\$21,680,126	\$20,460,594	42%	-2%	-6%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$302,727	\$481,862	\$447,299	\$450,854	49%	-6%	1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jay School Corp (3945)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21320 Health Services; Medical Services	\$248	\$45	\$0	\$589	137%	> 500%	N/A
21340 Health Services; Nurse Services	\$196,295	\$379,783	\$382,984	\$360,495	84%	-5%	-6%
21390 Health Services; Other Health Services	\$49,191	\$87,310	\$65,143	\$46,199	-6%	-47%	-29%
21420 Psychological Testing	\$84,961	\$144,651	\$122,366	\$206,693	143%	43%	69%
21490 Other Psychological Services	\$4,378	\$413	\$1,248	\$2,049	-53%	396%	64%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$2,514	\$5,368	N/A	N/A	114%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$148,470	\$241,743	\$265,134	\$273,293	84%	13%	3%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$71,013	\$67,245	N/A	N/A	-5%
21810 Special Education Administration; Service Area Direction	\$89,125	\$126,293	\$193,437	\$227,598	155%	80%	18%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$17,250	\$10,127	N/A	N/A	-41%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$5,000	\$3,500	N/A	N/A	-30%
24100 Office of The Principal	\$1,181,319	\$1,816,639	\$1,847,672	\$1,872,109	58%	3%	1%
Student Instructional Support Total	\$2,056,715	\$3,278,740	\$3,421,058	\$3,526,118	71%	8%	3%

Overhead and Operational

23120 Board of Education; Service Area Assistants	\$26,847	\$52,534	\$35,620	\$27,000	1%	-49%	-24%
23150 Board of Education; Legal Services	\$55,974	\$46,407	\$35,308	\$67,834	21%	46%	92%
23160 Board of Education; Promotion Expenses	\$1,568	\$1,352	\$1,464	\$127	-92%	-91%	-91%
23190 Board of Education; Other Governing Body Services	\$0	\$50	\$737	\$4,682	N/A	> 500%	> 500%
23210 Executive Administration; Office of The Superintendent	\$134,503	\$248,893	\$251,792	\$346,916	158%	39%	38%
23290 Executive Administration; Other Executive Administration Services	\$35,160	\$153,211	\$118,682	\$170,160	384%	11%	43%
25110 Fiscal Services; Office of The Business Manager	\$233,295	\$368,535	\$364,575	\$369,659	58%	0%	1%
25191 Other Fiscal Services; Refund of Revenue	\$63	\$1,574	\$0	\$2,484	> 500%	58%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$4,776	\$78	\$8,268	\$1,687	-65%	> 500%	-80%
25199 Other Fiscal Services; Other	\$0	\$1,341	\$5,507	\$4,771	N/A	256%	-13%
25400 Planning, Research, Development and Evaluation	\$4,708	\$3,586	\$3,346	\$0	-100%	-100%	-100%
25890 Other Technology Services	\$0	\$0	\$3,656	\$0	N/A	N/A	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,650,214	\$4,244,571	\$3,485,626	\$3,488,928	32%	-18%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$140,805	\$35,292	\$69,528	\$110,633	-21%	213%	59%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$189,878	\$291,511	\$599,750	\$543,165	186%	86%	-9%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,915	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$216,675	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$18,779	\$17,568	\$34,727	\$37,862	102%	116%	9%
26700 Operation and Maintenance of Plant Services; Insurance	\$223,415	\$139,205	\$99,440	\$156,636	-30%	13%	58%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$180	\$180	\$180	\$180	0%	0%	0%
27010 Student Transportation; Service Area Direction	\$49,101	\$84,814	\$91,835	\$86,361	76%	2%	-6%
27100 Student Transportation; Vehicle Operation	\$626,753	\$1,189,115	\$1,417,156	\$1,455,799	132%	22%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$423,676	\$781,296	\$694,630	\$799,847	89%	2%	15%
27400 Student Transportation; Purchase of School Buses	\$0	\$984,915	\$136,879	\$761,737	N/A	-23%	457%
27500 Student Transportation; Insurance on Buses	\$60,000	\$10,360	\$24,529	\$2,044	-97%	-80%	-92%
27700 Student Transportation; Contracted Transportation Services	\$559	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$9,795	\$34,565	\$55,025	\$58,128	493%	68%	6%
27910 Student Transportation; Bus Driver Training	\$433	\$2,968	\$300	\$300	-31%	-90%	0%
31100 Food Services Operations; Service Area Direction	\$195,468	\$441,229	\$490,490	\$533,269	173%	21%	9%
31200 Food Services Operations; Food Preparation and Dispensing	\$870,382	\$1,013,298	\$1,161,653	\$1,077,791	24%	6%	-7%
31300 Food Services Operations; Food Delivery	\$15,521	\$14,622	\$19,587	\$18,481	19%	26%	-6%
31900 Other Food Services	\$7,549	\$13,999	\$16,371	\$12,735	69%	-9%	-22%
Overhead and Operational Total	\$6,198,995	\$10,177,068	\$9,226,661	\$10,139,215	64%	0%	10%

Nonoperational

33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$4,592	\$6,280	N/A	N/A	37%
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School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jay School Corp (3945)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
33200 Community Recreation	\$3,166	\$2,499	\$3,218	\$3,787	20%	52%	18%
33400 Athletic Coaches	\$317,887	\$360,272	\$368,943	\$349,482	10%	-3%	-5%
33930 Latch Key Kid Program	\$64,641	\$64,922	\$69,056	\$68,753	6%	6%	0%
33990 Other Community Services; Other	\$55,288	\$11,369	\$31,763	\$10,503	-81%	-8%	-67%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$75,474	\$25,415	\$75,636	N/A	0%	198%
45100 Building Acquisition, Construction and Improvements	\$1,851,664	\$1,931,171	\$223,010	\$192,820	-90%	-90%	-14%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$955,030	\$191,996	\$181,889	\$246,243	-74%	28%	35%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$26,454	\$0	\$127,256	\$169,963	> 500%	N/A	34%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$198,608	\$203,672	\$332,126	\$345,213	74%	69%	4%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$31,045	\$14,665	N/A	N/A	-53%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$579,560	\$251,246	\$84,548	\$210,694	-64%	-16%	149%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$795,000	\$845,000	N/A	N/A	6%
51300 Debt Services; Principal on Debt; Emergency Loans	\$17,425	\$15,973	\$17,425	\$17,425	0%	9%	0%
51400 Debt Services; Principal on Debt; School Bus Loans	\$0	\$0	\$0	\$158,610	N/A	N/A	N/A
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$644,662	\$0	\$0	\$0	-100%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$772,094	\$656,433	\$587,798	\$548,263	-29%	-16%	-7%
52200 Debt Services; Interest on Debt; Temporary Loans	\$76,381	\$79,960	\$10,906	\$8,571	-89%	-89%	-21%
52400 Debt Services; Interest on Debt; School Bus Loans	\$0	\$0	\$0	\$13,440	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$874,000	\$2,333,000	\$2,828,000	\$2,828,000	224%	21%	0%
54200 Common School Fund; Principal	\$77,527	\$68,664	\$284,688	\$281,338	263%	310%	-1%
Nonoperational Total	\$6,514,389	\$6,246,652	\$6,006,678	\$6,394,685	-2%	2%	6%
Prorated By Fund							
26491 2007 Account Code - PERF	\$375,236	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,251,989	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$34,292	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$10,040,516	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,648	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$11,711,681	\$0	\$0	\$0	N/A	N/A	N/A